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# Travel and Entertainment Expenses

## Significant Court Cases

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**Boone vs. the United States**, 482 F 2d 417; 1973 U.S. App

The Court of Appeals ruled in favor of the United States regarding travel expense for a job that was temporary and indefinite.

**Frederick v. the United States**, 79-2 USTC 9529, 603 F 2d 1292

The Court of Appeals affirmed District Courts decision in favor of the taxpayer regarding his temporary work location and the issue of the taxpayers prospect for continued employment.

**Commissioner v. Peurifoy**, 358 US 59

The United States Supreme Court affirmed the Court of Appeals decision that work at a site different from a taxpayer's personal residence for 20 ½, 12 ½, and 8 ½ months was determined to be indefinite.